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DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D.C. 20548

FILE: B-64193

DATE: March 14, 1978

MATTER OF: Adolph B. Amster - Lodging Cost, Gift

DIGEST: Navy employee who lodges without cost at home of friend while on temporary duty may not be reimbursed \$30 spent for a gift for host and for taking host to dinner. Although the giving of a gratuity under such circumstances may be customary, the cost of such gift or meal is unrelated to the additional cost occasioned the host by the employee's stay and cannot be considered a lodging cost. 55 Comp. Gen. 956 (1976); 56 Comp. Gen. 321 (1977).

This decision is rendered in response to Mr. Adolph B. Amster's request for reconsideration of our Claims Division's denial of his claim for \$30 in lieu of lodging costs. By travel order dated August 18, 1975, Mr. Amster, an employee of the Department of the Navy, was assigned to temporary duty at Los Alamos, New Mexico, and China Lake, California. From September 7 to 20, 1975, while at China Lake, Mr. Amster did not occupy commercial lodgings but stayed in the home of friends. Although Mr. Amster did not incur any lodging costs on those dates, he claims reimbursement in lieu of lodging costs for \$30 spent for a gift and meals. He has provided a receipt for \$13.52 for a gift he purchased for his hosts and has explained that the balance of \$16.48 was expended for meals for his hosts.

Mr. Amster's claim for reimbursement was disallowed by our Claims Division in Settlement Certificate Z-2618570, October 12, 1977, on the basis that the expenditures involved were not for lodgings but were in the nature of a personal expression of appreciation for the hospitality extended him. He takes exception to the disallowance, pointing out that if his friends had charged him for staying in their home he could have been reimbursed for those charges. Explaining that he believes it is not reasonable for a friend or relative to charge for hospitality, he states that it is a matter of common courtesy for a house guest to provide a gift or to take his or her host to dinner and that such costs should be reimbursed. He adds that he personally would not consider staying with friends without giving a

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gratuity of some kind and that unless the cost of such gratuity is reimbursed he will use commercial lodgings in the future at increased cost to the Government.

In 52 Comp. Gen. 78 (1972) we held that claims involving noncommercial lodgings should be supported by information showing that lodging charges are the result of expenses incurred by the party providing the lodgings. The holding in that case did not involve payment of a per diem allowance but concerned reimbursement for temporary quarters subsistence expenses incident to transfer. Pointing out that the applicable regulations provided for payment of a temporary quarters allowance based on actual receipts, we stated:

"We point out that in the past we have allowed reimbursement for charges for temporary quarters and subsistence supplied by relatives where the charges have appeared reasonable; that is, where they have been considerably less than motel or restaurant charges. It does not seem reasonable or necessary to us for employees to agree to pay relatives the same amounts they would have to pay for lodging in motels or meals in restaurants or to base such payments to relatives upon maximum amounts which are reimbursable under the regulations. Of course, what is reasonable depends on the circumstances of each case. The number of individuals involved, whether the relative had to hire extra help to provide lodging and meals, the extra work performed by the relative and possibly other factors would be for consideration. In the claims here involved as well as similar claims we believe the employees should be required to support their claims by furnishing such information in order to permit determinations of reasonableness."

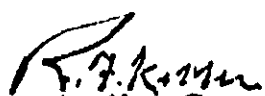
In 55 Comp. Gen. 856 (1976), we held that the principles expressed in 52 Comp. Gen. 78, *supra*, are applicable to the determination of a per diem rate for temporary duty travel. See also Matter of Jack O. Padrick, B-189317, November 23, 1977. Under those decisions an employee may be reimbursed

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for costs actually incurred in lodging with friends or relatives under the lodgings-plus system or on an actual subsistence expense basis only to the extent that the employee reimburses the host an amount that is reasonable and represents additional expenses incurred by the host as a result of the employee's stay.

The expense of a gift or meals for the employee's host is not reimbursable since it is unrelated to the additional cost occasioned the host by the employee's stay. While we recognize that it may be customary to give a gift or take one's host to dinner in exchange for the host's hospitality, amounts expended for these purposes are not lodging costs. In this regard see 50 Comp. Gen. 321 (1977), involving a military officer who lodged without cost as the guest of a friend and who, like Mr. Amster, felt obliged to take his host to dinner as an expression of appreciation for the host's hospitality. While that decision involves the application to military officers and members of 1 Joint Travel Regulations para. M4205, it stands for the more general proposition that expenditures in the nature of a personal gift or gratuity cannot be considered lodging costs.

Accordingly, Mr. Amster may not be reimbursed the \$30 amount claimed for purchasing a gift and taking his host to dinner while on temporary duty at China Lake.


Deputy Comptroller General
of the United States

Leslie Wilcox

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UNITED STATES GOVERNMENT

GENERAL ACCOUNTING OFFICE

Memorandum

TO : Director, Claims Division

March 14, 1978

FROM : ^{Deputy} Comptroller General *W. R. H. H.*

SUBJECT: Claim of Adolph B. Amster - B-64193-O.M.

Your file Z-2618570 is returned together with our decision of this date affirming the Settlement Certificate dated October 12, 1977, denying Mr. Adolph B. Amster's claim for reimbursement of amounts spent for gifts and meals for his host.

Attachments